IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 6TH AUGUST 2007 / 15TH SRAVANA 1929

WP(C).No. 23737 of 2007(A)

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PETITIONER:

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SMT.ANNAKUTTY A.J., PROPRIETRESS
M/S.ANJALI BROILERS, KADLIKKODU
MUVATTUPUZHA, ERNAKULAM DIST.

BY ADV. SMT.S.K.DEVI
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSESSMENT)
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAX,
MATTANCHERY, ERNAKULAM DISTRICT.

2. DEPUTY TAHSILDAR (RR)
TALUK OFFICE, MUVATTUPUZHA.

3. TAHASILDAR, TALUK OFFICE, MUVATTUPUZHA.

4. DISTRICT COLLECTOR, COLLECTORATE,
ERNAKULAM.

5. STATE OF KERALA, REPRESENTED BY ITS
SECRETARY (FINANCE), SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVT. PLEADER SRI. MATHEW VADAKKEL.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/08/2007, THE COURT ON THE SAME DAYDELIVERED THE FOLLOWING:

**K.M.JOSEPH, J.**

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WP.(C) No.23737 of 2007

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Dated this the 6th day of August, 2007

**JUDGMENT**

Petitioner seeks a direction to keep in abeyance the sale of properties consequent to Exts.P4, P5 and P6 and to stay all further proceedings pursuant to Exts.P4, P5 and P6. The petitioner also seeks a declaration that sales tax being the Government revenue and public revenue due on land for the recovery of sales tax arrears, the revenue recovery authority is not authorised to collect any collection charges under Kerala Revenue Recovery Act and to declare that to the extent of demand of collection charges for the recovery of sales tax arrears, provisions of the Kerala Revenue Recovery Rules is ultravires to the provisions of the Kerala Revenue Recovery Act.

2. Petitioner had approached this court earlier and this court directed respondents 3 and 4 not to sell the attached properties for one month and if payment is made as per the direction, recovery proceedings will be kept in abeyance till the disposal of the appeal. The petitioner was also directed to pay Rs.25 Lakhs within one month from 23.5.2007. The petitioner defaulted in paying the sum.

Consequently proceedings have been taken vide Ext.P6. Petitioner prays that she may be given time to pay the amount. She submits that if time is given, she will pay off the entire amount in instalments. She submits that she may be permitted to pay Rs.Five Lakhs per month.

3. I heard learned Government Pleader also.

Having regard to all facts, the writ petition is disposed of as follows:

If the petitioner pays the amount payable under the assessment order at the rate of Rs.Ten Lakhs per month so that the entire amount due is paid off subject to the final decision in the appeal, the proceedings shall be kept in abeyance. The first instalment of Rs.Ten Lakhs should be paid on or before 14.8.2007 and the balance instalments shall be paid on or before the 14th of the succeeding months. Naturally this will be subject to the result of the appeal. If any one single instalment is not paid by the petitioner as aforesaid, it is open to the respondents to proceed against the petitioner in accordance with law.

(K.M. JOSEPH, JUDGE)

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